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JAN 23 2006**PATENT APPLICATION
Attorney Docket: 70031106-1****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant:	Ch'ng, et al	
Serial No.:	10/829,494	
Filed:	4/21/2004	
For:	Absolute Encoder	
Group Art Unit:	2878	Examiner: Wyatt, Kevin S.

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In reply to the Office Action dated 12/01/2005, in the above-identified patent application, Applicant submits the following Amendments and Remarks. An RCE accompanies this response. Applicant respectfully requests that the following amendments be entered into the above-identified application and that the Examiner reconsider the grounds for rejection stated in the Office Action.